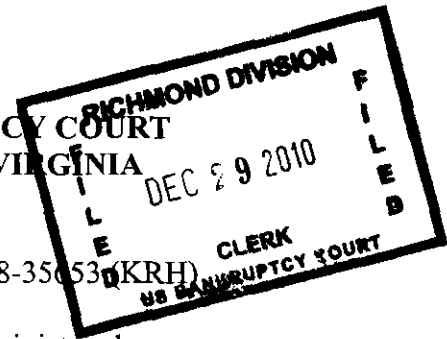


IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DIVISION OF VIRGINIA
RICHMOND DIVISION



In Re: * Case No. 08-35653 (KRH)
CIRCUIT CITY STORES, INC., et al * Jointly Administered
Debtors * Chapter 11

**BALTIMORE COUNTY, MARYLAND'S
REQUEST FOR ALLOWANCE OF ADMINISTRATIVE CLAIM**

Baltimore County, Maryland, by its undersigned counsel, pursuant to 11 U.S.C. §503, requests this Court to enter an Order awarding it an administrative expense claim, and in support thereof states as follows:

1. Baltimore County is a creditor of debtor Circuit City Stores, Inc. (Tax I.D. No. F1227743) ("debtor").
2. On November 10, 2008, debtor filed its voluntary petition of bankruptcy under Chapter 11. Since that filing, the debtor has incurred personal property taxes owing to Baltimore County.
3. Baltimore County has not been paid in full by debtor for these post-petition obligations.
4. Under the United States Bankruptcy Code, §503 there is an administrative class of expenses for "the actual, necessary costs and expenses of preserving the estate...after commencement of the case." 11 U.S.C. §503(b)(1)(A). Under §503, the Court has established a two-part test for determining whether a claim qualifies as an administrative expense. Specifically, the administrative expense must:
 1. Arise out of a transaction between the creditor and the debtor's trustee or debtor in possession; and

2. Benefit the debtor in the operation of its business.

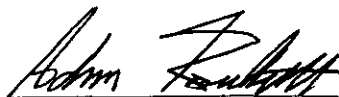
Tidewater Finance Co. v. Hanson, 272 B.R. 135, 138 (D.Md. 2001).

5. To satisfy the first prong, there must be an agreement in place between the creditor and debtor which is formulated post-petition or serves to benefit the estate post-petition. *In re: Mid Region Petroleum, Inc.*, 1 F.3d 1130, 1133 (10th Cir. 1993). To satisfy the second prong, the consideration provided by the creditor must be of use to the debtor in the operation of its business. *Id.* at 1133-34.

6. Baltimore County's claim for administrative expense satisfies both prongs, given that the personal property taxes were incurred after debtor's bankruptcy filing, and the satisfaction of this debt clearly benefits the debtor's estate, in that it allows debtor to continue operating its business in compliance with state and county laws, which mandate such payments.

7. Baltimore County is thus owed Fifty Two Thousand Eight Hundred Twenty Six Dollars and Thirty Eight (\$52,826.38) from the debtor, and a copy of the invoice reflecting this amount is attached hereto as Exhibit "A."

WHEREFORE, Baltimore County respectfully requests that the Court allow an administrative expense claim in its favor in the amount of Fifty Two Thousand Eight Hundred Twenty Six Dollars and Thirty Eight (\$52,826.38) and for such other and further relief as is just.



Adam M. Rosenblatt
Assistant County Attorney
Baltimore County Office of Law
400 Washington Avenue
Towson, Maryland 21204
(410) 887-4420
Attorney for Baltimore County, Maryland

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 28th day of December, 2010, a copy of the foregoing Baltimore County, Maryland's Request for Allowance of Administrative Expense Claim was mailed, postage prepaid, to:

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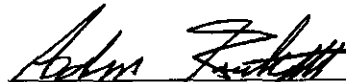
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Creditor Mailing Matrix


Adam M. Rosenblatt

PERSONAL PROPERTY TAX BILL
IMPORTANT INFORMATION FOR TAXPAYERS

EXHIBIT**A**

THIS LEVY IS BASED ON THE ASSESSMENT CERTIFIED BY THE STATE DEPARTMENT OF ASSESSMENTS. YOUR PERSONAL PROPERTY SCHEDULE FILED BY YOU AS OF JANUARY 1, FOR THE TAXABLE YEAR IS THE BASIS USED TO CALCULATE THAT ASSESSMENT. YOUR TAXABLE YEAR IS THE CALENDAR YEAR PRIOR TO THE BEGINNING YEAR OF THE LEVY PERIOD. IF YOU HAVE QUESTIONS REGARDING YOUR ASSESSMENT OR IF IT APPEARS TO BE INCORRECT PLEASE CONTACT THE ASSESSMENT OFFICE; FOR CORPORATIONS CALL 410-767-1170; INDIVIDUALS CALL 410-767-4991.

BALTIMORE COUNTY WILL APPLY ALL PAYMENTS RECEIVED TO EARLIEST OPEN TAXES.

FAILURE TO RECEIVE A BILL IS NO EXCUSE FOR NOT PAYING TAXES, INTEREST OR PENALTY. NOTE: INTEREST IS ASSESSED AT THE RATE OF ONE PERCENT (1%) PER MONTH OR FRACTION THEREOF ON THE GROSS AMOUNT BEGINNING THIRTY (30) DAYS AFTER BILL DATE.

THIS BILL IS DUE WHEN RENDERED. IF YOU HAVE APPEALED YOUR ASSESSMENT AND THE APPEAL IS STILL PENDING, YOU MUST PAY THIS BILL IN ORDER TO AVOID INTEREST AND PENALTIES. SHOULD YOUR APPEAL RESULT IN A REDUCTION IN THE AMOUNT OF TAX DUE, THE OVERPAYMENT WILL BE REFUNDED TO YOU.

YOUR CANCELLED CHECK IS YOUR RECEIPT.

**MAKE CHECKS
PAYABLE TO:
BALTIMORE COUNTY, MD.**

**BALTIMORE COUNTY, MARYLAND
STATE AND COUNTY PERSONAL PROPERTY TAXES**

**TAXPAYER'S COPY
DETACH AND RETAIN
TELEPHONE: 410-887-2411**

LEVY PERIOD
JULY 1 2010-JUNE 30 2011

BILLING
CYCLE
CRP

ACCOUNT NUMBER YEAR

F1227743

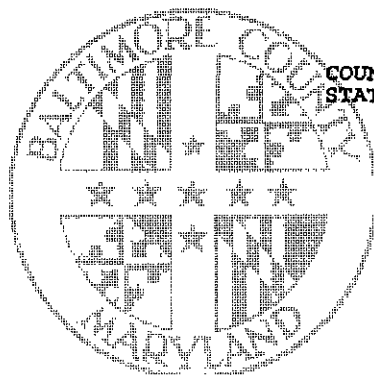
2011

BILL DATE

11 01 2010

OWNER'S NAME AND ADDRESS

CIRCUIT CITY STORES, INC.
9954 MAYLAND DR
RICHMOND, VA. 23233-1463



COUNTY
STATE

Assessment
1,901,940

RATE
PER \$100
2.75000

CHARGES
52,303.35

GROSS BILL **\$2,303.35**

INTEREST/
DISCOUNT

NET
TOTAL

ESTIMATED ACCOUNTS
OTHER YEARS OPEN: 12/17/2010

**BALTIMORE COUNTY, MARYLAND
STATE AND COUNTY PERSONAL PROPERTY TAXES**

**PLEASE RETURN THIS
PART WITH YOUR PAYMENT**

**MAIL TO: OFFICE OF BUDGET AND FINANCE
400 WASHINGTON AVE, ROOM 152
TOWSON, MD. 21204-4665**

LEVY PERIOD
JULY 1 2010-JUNE 30 2011

BILLING
CYCLE
CRP

ACCOUNT NUMBER YEAR

F1227743

2011

BILL DATE

11 01 2010

PERSONAL PROPERTY

OWNER'S NAME AND ADDRESS

CIRCUIT CITY STORES, INC.
9954 MAYLAND DR
RICHMOND, VA. 23233-1463

IF PAID IN	DISCOUNT OR INTEREST	PAY THIS AMOUNT
DEC 2010	523.03	52,826.38
JAN 2011	1,046.07	53,349.42
FEB 2011	1,569.10	53,872.45

ESTIMATED BILL-PLEASE CALL ASSESSMENT OFFICE
OTHER YEARS OPEN: 12/17/2010